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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on April 21, 2005.

*E.R. Watt*

Attorney for Applicant(s)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

|              |   |                   |                   |      |
|--------------|---|-------------------|-------------------|------|
| Appl. No.    | : | 10/697,415        | Confirmation No.: | 7208 |
| Applicant    | : | Tzu-Feng Tseng    |                   |      |
| Title        | : | CUTTING APPARATUS |                   |      |
| Filed        | : | October 30, 2003  |                   |      |
| TC/A.U.      | : | 3724              |                   |      |
| Examiner     | : | Stephen Choi      |                   |      |
| Docket No.   | : | 3507.2.25         |                   |      |
| Customer No. | : | 21552             |                   |      |

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action of February 3, 2005. Please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.